

**CHAPTER 1091****FOOD AND BEVERAGE SALES AND USE TAX EXEMPTION**

S.F. 2364

**AN ACT** relating to the sales, services, and use taxes exemption for the sales of food and beverages for human consumption by certain organizations, providing refunds, and including effective and retroactive applicability date provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.45, Code Supplement 1997, is amended by adding the following new subsection:

**NEW SUBSECTION. 52.** The gross receipts from the sales of food and beverages for human consumption by a nonprofit organization which principally promotes a food or beverage product for human consumption produced, grown, or raised in this state and whose income is exempt from federal taxation under section 501(c) of the Internal Revenue Code.

Sec. 2. **REFUNDS.** Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 52, in this Act, for sales occurring between July 1, 1988, and June 30, 1998, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 1998, notwithstanding any other provision of law. If the amount of claims total more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. **EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1988.

Approved April 14, 1998

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**CHAPTER 1092****MID-AMERICA PORT COMMISSION AGREEMENT**

H.F. 2135

**AN ACT** relating to a mid-America port commission agreement and providing an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. **NEW SECTION. 28K.1 MID-AMERICA PORT COMMISSION AGREEMENT.**  
The mid-America port commission agreement is entered into and enacted into law with the state of Illinois and the state of Missouri if those states legally join the agreement, in the form substantially as follows:

**AGREEMENT**

This agreement shall be known as and may be cited as the "Mid-America Port Commission Agreement". This agreement allows for the states of Missouri and Illinois to join the effort of the state of Iowa for developing the mid-America port commission.